

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

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|------------------|---|------------------------|
| IN RE: |) | |
| |) | |
| LINDA C. PARKER, |) | Bank. No. 18-20971 CMB |
| |) | |
| |) | Chapter 11 |
| Debtor. |) | |
| |) | |
| LINDA C. PARKER, |) | |
| |) | Related to |
| Movant, |) | Document No. 186 |
| |) | |
| vs. |) | Hearing Date |
| |) | 3/5/2020 @ 1:30 |
| NO RESPONDENTS |) | |

UNITED STATES' OBJECTION TO DEBTOR'S MOTION
FOR ENTRY OF FINAL DECREE

The United States of America, by its attorneys, Scott W. Brady, United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant United States Attorney, on behalf of the Internal Revenue Service, files the following objection to the Debtor's Motion for Entry of Final Decree stating as follows:

1. The Internal Revenue Service ("IRS") filed a proof of claim on December 7, 2018 in this case at claim no. 1 in the amount of \$45,435.67, which included secured claims of \$12,970.00 and unsecured priority claims of \$32,465.67.

2. On August 28, 2019, the United States and Debtor filed a Stipulation (Docket No. 149) pursuant to which the Debtor agreed to pay the IRS its secured and priority claims, together with interest at the rate of 5 percent per year in 60 monthly installments of \$857.43. The first such installment was due on the first day of the month following the effective date of the plan, and the remaining installments were due on the first day of each month thereafter until the secured and priority claims are paid in full with interest.

3. The Debtor is currently delinquent for two months with her payments to the IRS. She has not made the January 1, 2020 payment nor the February 1, 2020 payment. In addition, although she filed her federal tax Form 1040 for 2018, she failed to pay the tax liability, which has a balance of \$734.38 as of March 20, 2020.

4. On February 7, 2020, the Debtor filed the Application for Entry of Final Decree (Docket No. 186) alleging that her plan had been “substantially consummated.”

5. The Court has set a hearing on the Final Decree for March 5, 2020 at 1:30.

6. The United States requests that this Court deny entry of a final decree until the Debtor can bring the plan into compliance, pay all delinquent tax liabilities and demonstrate the ability to continue to make timely payments to the IRS.

WHEREFORE, the United States, on behalf of the IRS, respectfully requests that this Honorable Court deny the entry of a final decree at this time.

February 19, 2020

Respectfully submitted,

SCOTT W. BRADY
United States Attorney

/s/ Jill Locnikar

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FOR THE WESTERN DISTRICT OF PENNSYLVANIA

LINDA C. PARKER,

Debtor.

LINDA C. PARKER,

Movant,

vs.

NO RESPONDENTS

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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing United States' Objection to Debtor's Motion for Entry of Final Decree was served by electronic notification on the following on February 19, 2020:

Electronic Notice:

Donald R. Calaiaro on behalf of Debtor
dcalaiaro@c-vlaw.com

Larry E. Wahlquist on behalf of the United States Trustee
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First Class mail:

Linda C. Parker
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/s/ Jill Locnikar
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